

19 bowie knife, one dollar. On dirks, and sword canes,
 20 fifty cents each: *Provided, however,* That of said
 21 arms, only such shall be taxable as, at some time
 22 within the year, have been used, worn or carried
 23 about the person of the owner or some other by his
 24 consent. On all retailers of wines, cordials, or spiritu-
 25 ous liquors, twenty dollars. On every keeper of a
 26 common inn, ordinary or tavern requiring licence,
 27 ten dollars. On each billiard table, one hundred dol-
 28 lars. On each bowling alley, commonly called nine
 29 pin or ten pin, or by whatever other name called,
 30 twenty-five dollars. On each pack of playing cards,
 31 twenty-five cents, to be paid by the seller; and every
 32 merchant, shop keeper, retailer, inn or tavern keeper or
 33 public dealer in goods, wares or merchandise, or other
 34 thing, shall list the number of packs he may have
 35 sold during the year. On each mortgage deed, and
 36 deed in trust made to secure debts or liabilities, which
 37 shall be registered, one dollar; which the register
 38 shall pay. The register shall not be obliged to record
 39 any such deed, unless the tax thereon is paid to him,
 40 and he shall endorse thereon the payment of the tax,
 41 and shall render to the justice who takes the tax list,
 42 the number of such deeds, by him registered in the
 43 preceding year, under the penalty of one hundred
 44 dollars for the use of the State, to be collected by the
 45 county solicitor.

SEC. 20. *Be it further enacted,* That on every mer-
 2 chant or jeweller who shall sell goods, wares and
 3 merchandise, a tax of one-eighth of one per cent.
 4 upon his capital. On every merchant, consignee or
 5 agent, selling at wholesale or retail, spirituous liquors,
 6 wines, or cordials, not of the manufacture of this State,
 7 five per cent. upon the capital so employed—to be
 8 paid by the seller. On every merchant, or Apothe-